

CLAIMS:

1. A two-piece solid golf ball composed of an
5 elastic solid core and a resin cover enclosing the solid
core, said cover having a JIS-C hardness of up to 85, and
having a flexural rigidity of 78 (800 kgf/cm²) to 196 MPa
(2000 kgf/cm²),

wherein said cover is formed of a composition based
10 on the reaction product of the thermoplastic polyurethane
elastomer with an isocyanate compound and the isocyanate
compound is selected from a group of aromatic isocyanate
compounds, hydrogenated products of aromatic isocyanate
compounds, aliphatic isocyanates and alicyclic
15 diisocyanates, and the isocyanate compound used is at
least 0.2 part by weight and up to 5 parts by weight, per
100 parts by weight of the thermoplastic polyurethane
elastomer, and

wherein provided that the ball receives a spin rate
20 S₁ (rpm) in the dry state and a spin rate S₂ (rpm) in the
wet state when hit with a short iron having a loft of an
8-iron or greater, the percent spin retention given by
(S₂/S₁) x 100 is at least 47%.

25 2. The solid golf ball of claim 1, wherein said
isocyanate compound is dicyclohexylmethane diisocyanate.

3. The solid golf ball of claim 1 wherein said
cover has a flexural rigidity A (kgf/cm²) and a JIS-C
30 hardness B, A and B satisfy the relationship:

$$A \geq 300 + 0.37 \times e(0.098XB)$$

wherein e is the base of natural logarithm.